

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. _____
	)	
HAROLD JOHNSON	)	
7039 Georgian Road	)	
Philadelphia, PA 19138	)	
	)	
Defendant.	)	

COMPLAINT TO REDUCE TAX ASSESSMENTS TO JUDGMENT

The United States of America, through undersigned counsel, complains and alleges as follows:

1. This is a civil action in which the United States, seeks to reduce to judgment certain federal income tax liabilities assessed against defendant Harold Johnson.
2. This action has been authorized and requested by the Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and is brought at the direction of the Attorney General of the United States pursuant to Section 7401 of the Internal Revenue Code (Title 26, United States Code).
3. Jurisdiction over this action is conferred upon this Court by Sections 1340 and 1345 of Title 28, United States Code, and by Section 7402 of the Internal Revenue Code, in that this is a civil action arising under the internal revenue laws of the United States.

4. Defendant Harold Johnson maintains an address at 7039 Georgian Road, Philadelphia, PA 19138.

5. For the periods and on the dates shown below, a delegate of the Secretary of the Treasury of the United States made income tax assessments in the amounts listed below against the defendant Harold Johnson, as of September 24, 2001:

<u>Tax Year</u>	<u>Date Assessed</u>	<u>Amount Assessed, Unpaid Balance</u>	<u>Accrued Interest and Additions</u>	<u>Total Liability</u>
1985	7/31/89	\$23,366.18	\$14,019.44	\$37,385.62
1986	7/31/89	\$ 2,993.72	\$ 6,130.36	<u>\$ 9,124.08</u>
			TOTAL	\$46,509.70

6. A delegate of the Secretary of the Treasury gave timely and proper notice of each assessment described in paragraph 5 to Harold Johnson and made demand for payment of each of those assessments.

7. Despite the notices and demands described in paragraph 6, Harold Johnson neglected, failed, or refused to pay the assessed liabilities described in paragraph 6. As a result, there is now due and owing to the United States the amount of \$46,509.70 plus statutory interest and additions accruing from September 24, 2001.

8. On July 31, 1989, federal tax liens arose pursuant to 26 U.S.C. §§ 6321 and 6322 and attached to all property and rights to property then belonging to Harold Johnson.

9. On June 7, 2001, a Notice of Federal Tax Lien was filed with the Prothonotary of Philadelphia County, Philadelphia, PA.

WHEREFORE, the United States prays:

A. That this Court enter judgment in favor of the United States and against Harold Johnson for the unpaid balance of the assessments and accruals described in paragraph 6 above, plus additional accruals from September 24, 2001 in accordance with law; and

B. That this Court order, adjudge, and decree that the federal tax liens described in paragraphs 8 and 9 are valid and subsisting liens against all property and rights to property of Harold Johnson; and

C. That this Court award the United States its costs and such other relief as the Court deems just and proper.

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